

Registered number

04188468

Green Building Group Limited

Unaudited Abbreviated Accounts

30 April 2016

Green Building Group Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Green Building Group Limited for the year ended 30 April 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Green Building Group Limited for the year ended 30 April 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Green Building Group Limited, as a body, in accordance with the terms of our engagement letter dated 3 September 2014. Our work has been undertaken solely to prepare for your approval the accounts of Green Building Group Limited and state those matters that we have agreed to state to the Board of Directors of Green Building Group Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Green Building Group Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Green Building Group Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Green Building Group Limited. You consider that Green Building Group Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Green Building Group Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

Stuart Hoare
Chartered Accountants
87 London Road
Cowplain
Waterlooville
Hampshire
PO8 8XB

17 November 2016

Green Building Group Limited**Registered number:** 04188468**Abbreviated Balance Sheet****as at 30 April 2016**

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	3	102,695	107,438
Investments	4	34,583	34,583
		<u>137,278</u>	<u>142,021</u>
Current assets			
Debtors		66,745	66,125
Cash at bank and in hand		2,148	3,927
		<u>68,893</u>	<u>70,052</u>
Creditors: amounts falling due within one year		(22,599)	(24,343)
#NAME?		<u>46,294</u>	<u>45,709</u>
Total assets less current liabilities		<u>183,572</u>	<u>187,730</u>
Provisions for liabilities		(670)	(1,034)
#NAME?		<u>182,902</u>	<u>186,696</u>
Capital and reserves			
Called up share capital	5	5,154	5,154
Revaluation reserve		37,600	38,400
Capital redemption reserve		4,949	4,949
Profit and loss account		135,199	138,193
Shareholder's funds		<u>182,902</u>	<u>186,696</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

L J Hawthorne

Director

Approved by the board on 17 November 2016

Green Building Group Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Preparation of consolidated financial statements

The financial statements contain information about Green Building Group Limited as an individual company and do not contain consolidated financial information as a parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of business in 2005, has been amortised over its estimated economical life of 2 year.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold property	2% straight line
Plant and machinery	15% - 25% reducing balance
Motor vehicles	25% reducing balance

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Intangible fixed assets £

Cost

At 1 May 2015	1,500
Disposals	(1,500)
At 30 April 2016	-

Amortisation

At 1 May 2015	1,500
On disposals	(1,500)
At 30 April 2016	-

Net book value

At 30 April 2016	-
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3 Tangible fixed assets £

Cost

At 1 May 2015	182,328
At 30 April 2016	182,328

Depreciation

At 1 May 2015	74,890
Charge for the year	4,743
At 30 April 2016	79,633

Net book value

At 30 April 2016	102,695
At 30 April 2015	107,438

4 Investments £

Cost

At 1 May 2015	34,583
At 30 April 2016	34,583

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and reserves	Profit (loss) for the year
	Class	%	£	£
Green Building Maintenance Limited	Ordinary	100	1,736	2,850
Green Building Services (Portsmouth) Limited	Ordinary	100	34,719	7,243
Green Building & Glazing				

Services Limited	Ordinary	100	10,560	-
5 Share capital	Nominal	2016	2016	2015
	value	Number	£	£
Allotted, called up and fully paid:				
Ordinary shares	£1 each	5,154	<u>5,154</u>	<u>5,154</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.